BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.6389 of 2026
and
W.M.P(MD).No.5308 of 2026

M/s.Kalpana Cotton Mills, ,
Represented By Its Proprietor,
R.M. Annamalai,
No.253, P T Rajan Road,
Visalakshipuram, Meenakshipuram,
Reserve Line,
Madurai - 625 014. ... Petitioner

Vs.

The State Tax Officer,
West Veli Street Assessment Circle,
Madurai. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN 33ADJPA8615K1ZL /2021-22 dated 11-11-2025 and quash the same as it is in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.B.Naveen Kumar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order dated 11.11.2025.

2. Heard Mr.B.Naveen Kumar, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice for the respondent.

3. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, it can be seen that the impugned order dated 11.11.2025 is an assessment order passed under Section 73 of the TNGST Act, 2017 on several grounds namely credit note, belated reporting of GSTR-1, wrongful availing of input tax credit, reversal of input tax credit, etc.

4. It is seen that even though opportunities were afforded to the petitioner and repeated reminders were issued, the petitioner did not avail the same, and the impugned order came to be passed. The petitioner has now raised pleadings with reference to each of the grounds set out in the affidavit filed in support of the writ petition.

5. The learned counsel for the petitioner submits that, if an opportunity is granted, the petitioner would file his reply and produce additional documents before the assessing authority without fail.

6. He further submits that the petitioner is a senior citizen, aged about 70 years, and that due to his personal circumstances, no effective steps could be taken during the assessment proceedings.

7. Per contra, the learned Additional Government Pleader appearing for the respondent submits that repeated reminders were issued to the petitioner to facilitate the petitioner. However, the reminder notices were returned to the authority with the endorsement that the petitioner was not found at the given address. Therefore, according to the respondent, the petitioner does not deserve any further opportunity.

8. I have considered the rival submissions made on either side and perused the material records of the case.

9. The first factor, I take into consideration is that even as on date, there is time for the petitioner to file an appeal. The second factor I take into consideration is the pleadings advanced by the learned counsel for the petitioner with reference to the various heads on which the impugned order has been passed.

10. In view thereof, I am of the view that an opportunity can be granted to the petitioner. Normally in cases of *ex-parte* orders, this Court directs the petitioner to deposit 25% of the disputed tax amount, however, in this case since the petitioner is within the time limit and also considering the cancellation of the registration of the petitioner was itself in the year 2024, I am of the view that an opportunity can be granted to the petitioner on a condition to deposit 10% of the disputed tax amount.

11. Since it is stated that the petitioner's registration has been cancelled and that they are no longer continuing the business, the petitioner shall file a notarized affidavit indicating his address for communication. Insofar as further proceedings are concerned, all hearing notices, orders, and other communications shall be sent to the said address, and it shall be ensured that the petitioner receives the same.

12. The writ petition is allowed on the following terms:-

i. The petitioner is directed to deposit 10% of the disputed tax amount with the respondent within a period of three weeks from the date of receipt of a web copy of this order, without waiting for the certified copy of the order.

ii. Upon such deposit, the impugned order dated 11.11.2025 is set aside and the matter is remanded back to the file of the respondent for fresh consideration.

iii. The petitioner is directed to appear before the respondent without fail, file any additional reply, and produce all documents in support of his claim.

iv. The respondent is directed to consider the same and pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

v. It is needless to state that the petitioner depositing 10% of the disputed tax amount, the bank attachment shall be lifted and the account shall be de-freezed.

vi. No costs. Consequently, connected miscellaneous petition is closed.

09.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

To

The State Tax Officer,
West Veli Street Assessment Circle,
Madurai.

D.BHARATHA CHAKRAVARTHY, J.

rgm

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